IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.60 OF 2005

The Commissioner of Central Excise ..Appellant.

V/s.

M/s.Paradise Plastics Engg. Ltd. ..Respondent.

Mr.S.M.Shah with Mrs.S.V.Bhaucha for appellant.

CORAM : Dr.S.RADHAKRISHNAN & J.P.DEVADHAR, JJ.

DATED : 9TH JANUARY, 2006.

P.C. :-

. Heard the learned counsel for the appellant. Perused the order of the CESTAT 6th April, 2004 and also the following questions of law sought to be raised in the above appeal which reads as under :-

1. Whether on the fact and circumstances of the case and in law, the CESTAT was right in giving more weightage to the summary of the raw material submitted to the CESTAT which was not produced during the adjudication proceeding instead of the panchanama taken and drawn in the presence of two independent pancha and the statement recorded under section 14 of the Central Excise Act, 1944 on the date of actual physical stock verification ?

2. Whether the CESTAT is right in giving credence to the affidavit filed by Shri Y.K.

Gandhi the director respondent's Company on 19.12.2001, which cannot be correlated to the raw material, found short on 14.10.1989?

. We do not find any substantial question of law involved in the matter and the same are based on appreciation of evidence. Hence appeal stands dismissed in limine with no order as to costs.

(Dr.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)